

CATEGORY KEY FOR
RESPONSES TO PROPOSED PLAN OF LIQUIDATION

1. Supportive of Plan/No objection
2. Account exempt from fraud/allocation of loss
 - a. Account opened after fraud occurred
 - b. Account opened shortly before receivership
 - c. Money only in commingled account for very short period of time
 - d. Cash to specified investment
 - e. Request tracing approach. Did not invest in a nefarious/tainted investment
 - f. Funded in kind. Never cash
 - g. 401k plan never in comingled account
 - h. Other
3. Objection to allocation of loss
 - a. Objects to 10% allocation
 - b. Former clients should share in loss
 - c. Loss should only be allocated to clients with cash
 - d. Amend formula and consider time with APS and account size
 - e. Refuses to sell property to meet loss allocation requirement
 - f. Other
4. Valuation incorrect
 - a. Non-recourse
 - b. Write down request (past) refused by APS
 - c. Write down request (current) (due to worthless or lower value than listed)
 - d. Foreign currency--method of valuation
 - e. Other

5. IRS treatment of loss allocation
6. Objects to fees
 - a. Management fees
 - b. Administrative fees (Receiver)
7. Comments/questions re new administrator and purchase agreement
8. Other avenues for recovery
 - a. First Utah Bank
 - b. Insurance
 - c. Other
9. Other/Misc.
 - a. SEC liable for recent losses – should have let people know investigating
 - b. Requests additional information
10. Curtis DeYoung